1 Based upon the Petition to Enforce Internal Revenue Service Summons, 2

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Memorandum of Points and Authorities, and supporting Declaration, the Court

finds that Petitioner has established a *prima facie* case for judicial enforcement of

the subject Internal Revenue Service ("IRS") summons. See United States v.

Powell, 379 U.S. 48, 57-58 (1964).

IT IS ORDERED that Respondent appear before this District Court of the United States for the Central District of California, in Courtroom 10A of the Ronald Reagan Federal Building and United States Courthouse, 411 West Fourth Street, Santa Ana, California 92701, on August 21, 2015, at 2:30 p.m., and show cause why the production of books, papers, records, and other data demanded in the subject IRS summons should not be compelled:

IT IS FURTHER ORDERED that copies of the following documents be served on Respondent (a) by personal delivery, (b) by leaving a copy at Respondent's dwelling or usual place of abode with someone of suitable age and discretion who resides there, or (c) by certified mail:

- 1. This Order; and
- 2. The Petition, Memorandum of Points and Authorities, and accompanying Declaration.

Service may be made by any employee of the IRS or the United States Attorney's Office.

IT IS FURTHER ORDERED that within ten (10) days after service upon Respondent of the herein described documents, Respondent shall file and serve a written response, supported by appropriate sworn statements, as well as any desired motions. If, prior to the return date of this Order, Respondent files a response with the Court stating that Respondent does not oppose the relief sought in the Petition, nor wish to make an appearance, then the appearance of Respondent at any hearing pursuant to this Order to Show Cause is excused, and Respondent shall be deemed to have complied with the requirements of this Order.

IT IS FURTHER ORDERED that all motions and issues raised by the pleadings will be considered on the return date of this Order. Only those issues raised by motion or brought into controversy by the responsive pleadings and supported by sworn statements filed within ten (10) days after service of the herein described documents will be considered by the Court. All allegations in the Petition not contested by such responsive pleadings or by sworn statements will be deemed admitted.

DATED: July 9, 2015

Honorable Josephine L. Staton United States District Judge